tender and should be accepted by all concerned for payment and exchange.

Income tax exemption to political parties

†1715. SHRI UDAY PRATAP SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether Government have decided to exempt the financial receipts by political parties from income-tax and;

(b) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) and (b) Yes, Sir. As per the present provisions of Sections 13A of the Income-tax Act, 1961, income from House Property, Capital gains, income from Other Sources and income by way of voluntary contributions, accruing to the political parties, are exempt from income tax, subject to the fulfilment of conditions specified therein. This Section applies to those political parties which are registered with the Election Commission of India under paragraph 3 of the Election Symbols (Reservation and Allotment) Order, 1968 or which are deemed to be registered under the proviso to sub-paragraph-2 of the aforesaid paragraph.

Assessment of income-tax

1716. SHRI PREM CHAND GUPTA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Income Tax Assessing Officers at the first stage of assessment raise undue demands, which are quashed at the subsequent stages;

(b) whether it causes not only harassment to the assessees but creates additional work for the Income Tax department; and

(c) in what manner Government propose to make the assessing officers more accountable for their orders?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANANDRAO VITHOBA ADSUL): (a) to (c) It is not a general trend of raising undue demands, but there are cases where demands raised by

†Original notice of the question was received in Hindi.